

UNIFIED SCHOOL DISTRICT NO. 349
Stafford, Kansas 67578

FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2013

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2013

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 349
Stafford, Kansas 67578

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 349, Stafford, Kansas, a municipality, as of and for the year ended June 30, 2013 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 349, Stafford, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 349, Stafford, Kansas as of June 30, 2013, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 349, Stafford, Kansas as of June 30, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

October 25, 2013

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2013

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
General Funds:		
General Fund	\$ (186,732.99)	\$ 0.00
Supplemental General Fund	13,915.68	0.00
Special Purpose Funds:		
At-Risk Fund	66,327.50	0.00
Bilingual Education Fund	0.00	0.00
Capital Outlay Fund	1,170,050.86	0.00
Driver Training Fund	34,408.20	0.00
Food Service Fund	83,549.42	0.00
Professional Development Fund	65,730.81	0.00
Parent Education Program Fund	11,855.94	0.00
Special Education Fund	829,946.34	0.00
Vocational Education Fund	759,032.33	0.00
Gifts and Grants Fund	11,601.22	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	80,852.76	0.00
Textbook Rental Fund	88,223.90	0.00
Recreation Commission Fund	1,680.44	0.00
Recreation Commission Employee Benefit Fund	0.00	0.00
Title I Fund	0.00	0.00
Title II Fund	0.00	0.00
Title II-D Fund	0.00	0.00
Title III REAP Program Fund	0.00	0.00
21st Century Fund	0.00	0.00
21st Century Supplemental Grant Fund	0.00	0.00
Career and Tech Ed Fund	0.00	0.00
KDHE Bullying Prevention Fund	1,350.00	0.00
District Activity Funds	20,808.06	0.00
Bond and Interest Funds:		
Bond and Interest Fund	546,330.17	0.00
Trust Funds:		
Leigh Post Scholarship	0.00	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,598,930.64</u>	<u>0.00</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

Beginning Cash Adjustment (Note 5)	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
\$ 186,733.00	\$ 2,649,158.74	\$ 2,644,159.03	\$ 4,999.72	\$ 9,500.00	\$ 14,499.72
15,603.00	754,724.18	760,000.00	24,242.86	0.00	24,242.86
0.00	449,000.00	268,752.00	246,575.50	0.00	246,575.50
0.00	12,000.00	10,000.00	2,000.00	0.00	2,000.00
0.00	202,450.28	223,113.99	1,149,387.15	9,437.19	1,158,824.34
0.00	3,579.00	4,009.13	33,978.07	0.00	33,978.07
0.00	242,869.70	238,881.20	87,537.92	0.00	87,537.92
0.00	0.00	8,615.12	57,115.69	0.00	57,115.69
0.00	62,173.00	52,517.00	21,511.94	0.00	21,511.94
0.00	380,912.32	388,379.11	822,479.55	0.00	822,479.55
0.00	421,762.00	232,024.04	948,770.29	0.00	948,770.29
0.00	0.00	718.81	10,882.41	0.00	10,882.41
0.00	152,025.48	152,025.48	0.00	0.00	0.00
0.00	40,000.00	20,428.23	100,424.53	0.00	100,424.53
0.00	6,891.25	3,070.55	92,044.60	0.00	92,044.60
0.00	80,314.55	80,000.00	1,994.99	0.00	1,994.99
0.00	18.07	18.07	0.00	0.00	0.00
0.00	79,557.00	79,557.00	0.00	0.00	0.00
0.00	17,741.00	17,351.00	390.00	0.00	390.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	11,844.00	11,844.00	0.00	0.00	0.00
0.00	88,626.00	86,623.94	2,002.06	0.00	2,002.06
0.00	60,500.00	9,055.06	51,444.94	0.00	51,444.94
0.00	75,254.40	75,254.40	0.00	0.00	0.00
0.00	3,000.00	177.00	4,173.00	0.00	4,173.00
0.00	75,751.48	74,598.55	21,960.99	0.00	21,960.99
0.00	298,255.84	297,062.50	547,523.51	0.00	547,523.51
0.00	0.00	0.00	0.00	0.00	0.00
<u>\$ 202,336.00</u>	<u>\$ 6,168,408.29</u>	<u>\$ 5,738,235.21</u>	<u>\$ 4,231,439.72</u>	<u>\$ 18,937.19</u>	<u>\$ 4,250,376.91</u>
NOW Accounts					\$ 2,667,520.86
Certificates of Deposit					<u>1,635,604.58</u>
Total Cash					4,303,125.44
Agency Funds per Schedule 3					<u>(52,748.53)</u>
Total Reporting Entity (Excluding Agency Funds)					<u>\$ 4,250,376.91</u>

UNIFIED SCHOOL DISTRICT NO. 349
NOTES TO THE FINANCIAL STATEMENT
June 30, 2013

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 349, Stafford, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 349 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust fund - funds used to report assets held in trust for the benefit of the municipality (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality, scholarship funds, etc.).

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	Title III REAP Program Fund
Contingency Reserve Fund	21st Century Fund
Textbook Rental Fund	21st Century Supplemental Grant Fund
Title I Fund	Career and Tech Ed Fund
Title II Fund	KDHE Bullying Prevention Fund
Title II-D Fund	District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk . State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2013.

Note 4 - DEPOSITS (Cont'd.)

At June 30, 2013 the District's carrying amount of deposits was \$4,303,125.44 and the bank balance was \$4,366,884.45. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$4,116,884.45 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - BEGINNING CASH ADJUSTMENT

The District received their final 2011/2012 state aid payment in the amount of \$202,336.00 (\$186,733.00 in General and \$15,603.00 in Supplemental General) subsequent to June 30, 2012. In accordance with the 2012 KMAG (statutory basis of accounting) this amount was not included as a receipt for the year ended June 30, 2012. For the year ended June 30, 2013 the District is presenting the financial statement in accordance with the revised 2013 KMAAG (regulatory basis of accounting). Under this new guidance the state aid payment received after the end of the fiscal year is treated as an in-substance receipt in transit (see Note 6). As a result an adjustment to the June 30, 2012 beginning cash amount is required.

Note 6 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$182,578.00 (\$168,979.00 in General and \$13,599.00 in Supplemental General) subsequent to June 30, 2013 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2013.

Note 7 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2013, the statutory limit for the District was \$2,739,731.82. The outstanding bond principal represents 8.12% of the District valuation.

Note 8 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2013 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds:				
Refunding Series 2011	2.50%	6/01/2011	\$ 1,415,000.00	9/01/2016
Capital leases payable:				
Apple Lease No. 7718771-1	6.70%	5/02/2011	68,250.86	5/02/2014 *
HVAC System	2.60%	5/01/2013	555,312.00	5/01/2017
Total contractual indebtedness				

* - Capital lease paid off in the 2012/2013 fiscal year.

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	06/30/2014	06/30/2015	06/30/2016
Principal:			
General obligation bonds	\$ 275,000.00	\$ 285,000.00	\$ 295,000.00
Capital leases payable	<u>106,367.88</u>	<u>108,191.32</u>	<u>111,525.55</u>
Total principal	<u>381,367.88</u>	<u>393,191.32</u>	<u>406,525.55</u>
Interest:			
General obligation bonds	25,312.50	18,312.50	11,062.50
Capital leases payable	<u>10,590.34</u>	<u>8,766.90</u>	<u>5,432.67</u>
Total interest	<u>35,902.84</u>	<u>27,079.40</u>	<u>16,495.17</u>
Total principal and interest	<u>\$ 417,270.72</u>	<u>\$ 420,270.72</u>	<u>\$ 423,020.72</u>

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 1,415,000.00	\$ 0.00	\$ 265,000.00	\$ 1,150,000.00	\$ 32,062.50
22,843.27	0.00	22,843.27	0.00	1,442.03
<u>0.00</u>	<u>555,312.00</u>	<u>115,755.04</u>	<u>439,556.96</u>	<u>1,203.18</u>
<u>\$ 1,437,843.27</u>	<u>\$ 555,312.00</u>	<u>\$ 403,598.31</u>	<u>\$ 1,589,556.96</u>	<u>\$ 34,707.71</u>

<u>06/30/2017</u>	<u>Total</u>
\$ 295,000.00	\$ 1,150,000.00
<u>113,472.21</u>	<u>439,556.96</u>
<u>408,472.21</u>	<u>1,589,556.96</u>
3,687.50	58,375.00
<u>3,486.01</u>	<u>28,275.92</u>
<u>7,173.51</u>	<u>86,650.92</u>
<u>\$ 415,645.72</u>	<u>\$ 1,676,207.88</u>

Note 9 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-6428	\$ 185,000.00
General	Bilingual Education	K.S.A. 72-6428	12,000.00
General	Parent Education	K.S.A. 72-6428	20,000.00
General	Special Education	K.S.A. 72-6428	380,912.32
General	Contingency Reserve	K.S.A. 72-6428	40,000.00
Supplemental General	At-Risk	K.S.A. 72-6433	264,000.00
Supplemental General	Food Service	K.S.A. 72-6433	86,000.00
Supplemental General	Vocational Education	K.S.A. 72-6433	410,000.00

Note 10 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. Employees who are on a 12 month contract will be entitled to two-weeks vacation with regular wages after one full year of employment and three-weeks vacation after ten full years of employment. Vacation leave that is not used by the end of each contract year shall be lost, therefore, there is no liability for unused vacation time as of June 30, 2013.

Teachers will be granted ten days sick leave at the beginning of each school year. All sick leave which is not used by the employee will be allowed to accumulate until fifty days plus the contract year's ten days are accumulated. A certification of incapacity to teach may be required after five consecutive days of sick leave. A maximum of fifty days sick leave can be transferred from one year to the next. At the end of each contract year, all days in excess of the fifty (50) days for each qualified individual, will be paid to the eligible teacher at the rate of \$50.00 per day. This shall be paid at the end of the teaching year or in the June paycheck. Upon retirement, an employee who has been in continuous service with the District will receive reimbursement for unused sick leave up to a maximum of fifty days. Unused sick leave will be reimbursed at varying rates based on the number of years the employee has been with the District. The potential liability for unused sick leave as of June 30, 2013 and 2012 is \$720.00 and \$1,000.00, respectively, which is a net change of (\$280.00).

Teachers will be granted three days of personal leave each year which cannot accumulate. At the end of each contract year, all unused days will be reimbursed to the eligible teacher at varying rates. This shall be paid at the end of the teaching year or in the June paycheck, therefore, there is no liability for unused personal leave as of June 30, 2013.

Note 11 - DEFINED BENEFIT PENSION PLAN

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 7-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 11 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Note 12 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 13 - LEASE COMMITMENTS

Operating Leases:

The District has entered into operating leases for the district office and school copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2013 rent expenditures were \$7,114.09. These expenditures were made from the General Fund.

The District has entered into an operating lease with the Stafford VFW for a building for wrestling which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2013 rent expenditures were \$3,043.86. These expenditures were made from the General Fund.

Note 14 - RELATED PARTY TRANSACTIONS

The District reimbursed Minnis Chapel, which is owned by a board member, for utilities used by the Charter School. The amount reimbursed during the year was \$3,320.01.

Note 15 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through October 25, 2013, and does not believe any events have occurred which effect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

Funds	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds:		
General Funds:		
General Fund	\$ 2,369,197.00	\$ (44,520.00)
Supplemental General Fund	760,000.00	0.00
Special Purpose Funds:		
At-Risk Fund	268,752.00	XXXXXXXXXX
Bilingual Education Fund	10,000.00	XXXXXXXXXX
Capital Outlay Fund	1,367,664.00	XXXXXXXXXX
Driver Training Fund	9,600.00	XXXXXXXXXX
Food Service Fund	371,816.00	XXXXXXXXXX
Professional Development Fund	66,731.00	XXXXXXXXXX
Parent Education Program Fund	52,517.00	XXXXXXXXXX
Special Education Fund	636,509.00	XXXXXXXXXX
Vocational Education Fund	848,804.00	XXXXXXXXXX
KPERS Special Retirement Fund	164,924.00	XXXXXXXXXX
Recreation Commission Fund	80,000.00	XXXXXXXXXX
Recreation Commission Employee Benefit Fund	200.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	297,063.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 319,482.03	\$ 2,644,159.03	\$ 2,644,159.03	\$ 0.00
0.00	760,000.00	760,000.00	0.00
0.00	268,752.00	268,752.00	0.00
0.00	10,000.00	10,000.00	0.00
0.00	1,367,664.00	223,113.99	(1,144,550.01)
0.00	9,600.00	4,009.13	(5,590.87)
0.00	371,816.00	238,881.20	(132,934.80)
0.00	66,731.00	8,615.12	(58,115.88)
0.00	52,517.00	52,517.00	0.00
0.00	636,509.00	388,379.11	(248,129.89)
0.00	848,804.00	232,024.04	(616,779.96)
0.00	164,924.00	152,025.48	(12,898.52)
0.00	80,000.00	80,000.00	0.00
0.00	200.00	18.07	(181.93)
0.00	297,063.00	297,062.50	(0.50)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 328,970.59	\$ 350,726.08	\$ 333,211.00	\$ 17,515.08
Delinquent Tax	3,423.88	3,005.70	3,378.00	(372.30)
Mineral Production Tax	6,583.96	5,675.93	0.00	5,675.93
Local Sources:				
Reimbursements	326,704.22	319,482.03	0.00	319,482.03
State Aid:				
Equalization Aid	1,715,215.00	1,671,372.00	1,736,375.00	(65,003.00)
Special Education Aid	354,677.00	298,897.00	296,233.00	2,664.00
Federal Aid:				
Education Jobs Grant	1,073.00	0.00	0.00	0.00
Total Cash Receipts	<u>2,736,647.65</u>	<u>2,649,158.74</u>	<u>\$ 2,369,197.00</u>	<u>\$ 279,961.74</u>
Expenditures				
Instruction:				
Salaries	453,075.08	454,392.57	463,919.00	(9,526.43)
Employee Benefits	77,287.52	82,351.98	88,000.00	(5,648.02)
Purchased Professional Services	52,222.66	25,274.15	40,000.00	(14,725.85)
Other Purchased Services	203,258.04	205,898.99	0.00	205,898.99
Supplies	150,608.78	127,784.54	161,000.00	(33,215.46)
Other	3,384.44	2,336.68	5,000.00	(2,663.32)
Student Support Services:				
Salaries	100,244.68	101,466.50	104,600.00	(3,133.50)
Employee Benefits	11,015.93	11,756.20	17,500.00	(5,743.80)
Purchased Professional Services	5,957.50	60.00	1,000.00	(940.00)
Supplies	1,274.88	523.20	4,000.00	(3,476.80)
Other	0.00	23.16	0.00	23.16
Instructional Support Staff:				
Salaries	49,258.64	40,397.29	52,000.00	(11,602.71)
Employee Benefits	7,896.30	7,378.96	55,000.00	(47,621.04)
Supplies	3,980.29	3,401.44	5,000.00	(1,598.56)
Property (Equip & Furn)	0.00	0.00	500.00	(500.00)
Other	12.90	0.00	100.00	(100.00)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
General Administration:				
Salaries	84,087.56	84,234.62	97,000.00	(12,765.38)
Employee Benefits	10,345.41	10,954.23	15,000.00	(4,045.77)
Purchased Professional Services	29,411.02	31,473.00	35,000.00	(3,527.00)
Other Purchased Services	742.00	854.00	2,500.00	(1,646.00)
Supplies	3,773.97	3,187.60	8,000.00	(4,812.40)
Property (Equip & Furn)	0.00	0.00	500.00	(500.00)
Other	2,946.96	1,584.24	8,000.00	(6,415.76)
School Administration:				
Salaries	109,408.15	185,976.02	190,000.00	(4,023.98)
Employee Benefits	19,132.20	26,551.02	25,000.00	1,551.02
Purchased Professional Services	58,830.00	0.00	0.00	0.00
Other Purchased Services	9,741.51	14,345.68	22,000.00	(7,654.32)
Supplies	2,330.61	4,390.99	5,000.00	(609.01)
Property (Equip & Furn)	0.00	0.00	500.00	(500.00)
Other	571.47	300.00	1,500.00	(1,200.00)
Operations & Maintenance:				
Salaries	83,261.16	83,403.79	96,000.00	(12,596.21)
Employee Benefits	21,154.03	23,574.30	25,500.00	(1,925.70)
Purchased Professional Services	7,582.46	7,695.89	12,000.00	(4,304.11)
Purchased Property Services	6,492.48	6,148.77	26,500.00	(20,351.23)
Other Purchased Services	23,945.18	27,197.15	35,000.00	(7,802.85)
Supplies	17,055.06	18,521.15	30,000.00	(11,478.85)
Heating	15,176.92	19,917.55	50,000.00	(30,082.45)
Electricity	47,386.95	48,497.31	66,000.00	(17,502.69)
Transportation Supervision:				
Salaries	13,947.41	15,549.44	17,000.00	(1,450.56)
Employee Benefits	1,206.77	1,379.46	1,720.00	(340.54)
Vehicle Operating Services:				
Salaries	12,567.95	24,216.71	38,000.00	(13,783.29)
Employee Benefits	5,453.73	6,970.83	8,000.00	(1,029.17)
Insurance	4,103.00	5,067.00	10,000.00	(4,933.00)
Motor Fuel	24,870.14	27,504.69	66,000.00	(38,495.31)
Other	1,453.37	1,103.39	3,000.00	(1,896.61)
Vehicle & Maintenance Services:				
Purchased Property Services	6,308.94	4,749.78	10,000.00	(5,250.22)
Equipment	11,531.79	4,174.48	15,000.00	(10,825.52)
Other Supplemental Services:				
Salaries	45,795.00	45,720.62	49,000.00	(3,279.38)
Employee Benefits	231,203.22	207,957.34	5,200.00	202,757.34

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk	193,000.00	185,000.00	90,425.00	94,575.00
To Bilingual Education	0.00	12,000.00	0.00	12,000.00
To Parent Education	11,000.00	20,000.00	11,000.00	9,000.00
To Special Education	354,677.00	380,912.32	296,233.00	84,679.32
To Vocation Education	103,769.16	0.00	0.00	0.00
To Contingency Reserve	0.00	40,000.00	0.00	40,000.00
Adjustment to Comply with Legal Max			(44,520.00)	44,520.00
Legal General Fund Budget	2,693,740.22	2,644,159.03	2,324,677.00	319,482.03
Adjustment for Qualifying Budget Credits			319,482.03	(319,482.03)
Total Expenditures	<u>2,693,740.22</u>	<u>2,644,159.03</u>	<u>\$ 2,644,159.03</u>	<u>\$ 0.00</u>
Cash Receipts Over (Under) Expenditures	42,907.43	4,999.71		
Unencumbered Cash, Beginning	(229,640.42)	(186,732.99)		
Beginning Cash Adjustment (See Note 5)	<u>0.00</u>	<u>186,733.00</u>		
Unencumbered Cash, Ending	<u>\$ (186,732.99)</u>	<u>\$ 4,999.72</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 456,018.65	\$ 478,062.44	\$ 458,677.00	\$ 19,385.44
Delinquent Tax	6,359.80	7,162.77	4,703.00	2,459.77
Motor Veh./16-20M Veh. Tax	38,669.65	38,533.95	33,385.00	5,148.95
Recreational Vehicle Tax	791.32	738.02	609.00	129.02
US Wildlife	78.00	34.00	0.00	34.00
State Aid:				
Equalization Aid	266,517.00	230,193.00	233,107.00	(2,914.00)
Total Cash Receipts	<u>768,434.42</u>	<u>754,724.18</u>	<u>\$ 730,481.00</u>	<u>\$ 24,243.18</u>
Expenditures				
Instruction:				
Other Purchased Services	0.00	0.00	210,000.00	(210,000.00)
Supplies	0.00	0.00	60,000.00	(60,000.00)
General Administration:				
Purchased Professional Services	2,396.80	0.00	3,000.00	(3,000.00)
Other Supplemental Services:				
Employee Benefits	0.00	0.00	260,000.00	(260,000.00)
Operating Transfers:				
To At-Risk	75,603.20	264,000.00	112,000.00	152,000.00
To Bilingual Education	0.00	0.00	10,000.00	(10,000.00)
To Food Service	77,000.00	86,000.00	75,000.00	11,000.00
To Professional Development	15,000.00	0.00	0.00	0.00
To Special Education	300,000.00	0.00	0.00	0.00
To Vocational Education	285,000.00	410,000.00	30,000.00	380,000.00
To Textbook Rental	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>760,000.00</u>	<u>760,000.00</u>	<u>\$ 760,000.00</u>	<u>\$ 0.00</u>
Cash Receipts Over (Under) Expenditures	8,434.42	(5,275.82)		
Unencumbered Cash, Beginning	5,481.26	13,915.68		
Beginning Cash Adjustment (See Note 5)	<u>0.00</u>	<u>15,603.00</u>		
Unencumbered Cash, Ending	<u>\$ 13,915.68</u>	<u>\$ 24,242.86</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 AT-RISK FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers:				
From General	\$ 193,000.00	\$ 185,000.00	\$ 90,425.00	\$ 94,575.00
From Supplemental General	<u>75,603.20</u>	<u>264,000.00</u>	<u>112,000.00</u>	<u>152,000.00</u>
Total Cash Receipts	<u>268,603.20</u>	<u>449,000.00</u>	<u>\$ 202,425.00</u>	<u>\$ 246,575.00</u>
Expenditures				
Instruction:				
Salaries	182,000.00	198,400.00	198,400.00	0.00
Employee Benefits	20,276.00	20,280.00	20,280.00	0.00
Other Purchased Services	35,000.00	30,072.00	30,072.00	0.00
Supplies	20,000.00	20,000.00	20,000.00	0.00
Student Support Services:				
Purchased Professional Services	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>267,276.00</u>	<u>268,752.00</u>	<u>\$ 268,752.00</u>	<u>\$ 0.00</u>
Cash Receipts Over (Under) Expenditures	1,327.20	180,248.00		
Unencumbered Cash, Beginning	<u>65,000.30</u>	<u>66,327.50</u>		
Unencumbered Cash, Ending	<u>\$ 66,327.50</u>	<u>\$ 246,575.50</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 BILINGUAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers:				
From General	\$ 0.00	\$ 12,000.00	\$ 0.00	\$ 12,000.00
From Supplemental General	0.00	0.00	10,000.00	(10,000.00)
Total Cash Receipts	<u>0.00</u>	<u>12,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 2,000.00</u>
Expenditures				
Instruction:				
Salaries	0.00	10,000.00	8,000.00	2,000.00
Employee Benefits	0.00	0.00	1,112.00	(1,112.00)
Supplies	0.00	0.00	888.00	(888.00)
Total Expenditures	<u>0.00</u>	<u>10,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 0.00</u>
Cash Receipts Over (Under) Expenditures	0.00	2,000.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 2,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 51,326.88	\$ 72,616.33	\$ 72,041.00	\$ 575.33
Delinquent Tax	682.87	818.47	536.00	282.47
Motor Veh./16-20M Veh. Tax	6,158.27	5,219.80	3,008.00	2,211.80
Recreational Vehicle Tax	126.68	109.72	54.00	55.72
US Wildlife	17,261.68	17,258.54	0.00	17,258.54
Local Sources:				
Interest on Idle Funds	8,483.56	10,880.34	50,000.00	(39,119.66)
Other Revenue from Local Sources	15,633.41	60,115.21	100,000.00	(39,884.79)
Federal Sources:				
Federal Aid	0.00	35,431.87	0.00	35,431.87
Total Cash Receipts	<u>99,673.35</u>	<u>202,450.28</u>	<u>\$ 225,639.00</u>	<u>\$ (23,188.72)</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	0.00	11,080.60	180,000.00	(168,919.40)
Operations & Maintenance:				
Property (Equip & Furn)	3,632.83	126,172.22	20,000.00	106,172.22
Transportation:				
Property (Equip & Buses)	0.00	0.00	210,000.00	(210,000.00)
Facility Acquis. & Constr. Services:				
Architectural & Engineering Serv.	17,639.11	84,638.17	45,000.00	39,638.17
New Building Acquis. & Constr.	0.00	0.00	802,664.00	(802,664.00)
Building Improvements	0.00	1,223.00	110,000.00	(108,777.00)
Total Expenditures	<u>21,271.94</u>	<u>223,113.99</u>	<u>\$ 1,367,664.00</u>	<u>\$ (1,144,550.01)</u>
Cash Receipts Over (Under) Expenditures	78,401.41	(20,663.71)		
Unencumbered Cash, Beginning	1,063,624.45	1,170,050.86		
Prior Year Cancelled Encumbrances	<u>28,025.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 1,170,050.86</u>	<u>\$ 1,149,387.15</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 1,277.00	\$ 1,254.00	\$ 1,500.00	\$ (246.00)
State Aid:				
State Safety Aid	<u>1,128.00</u>	<u>2,325.00</u>	<u>2,250.00</u>	<u>75.00</u>
Total Cash Receipts	<u>2,405.00</u>	<u>3,579.00</u>	<u>\$ 3,750.00</u>	<u>\$ (171.00)</u>
Expenditures				
Instruction:				
Salaries	4,062.52	3,025.00	6,500.00	(3,475.00)
Employee Benefits	349.63	263.59	700.00	(436.41)
Property (Equip & Furn)	550.00	0.00	600.00	(600.00)
Vehicle Oper. & Maint. Services:				
Insurance	129.00	225.00	300.00	(75.00)
Motor Fuel	<u>245.09</u>	<u>495.54</u>	<u>1,500.00</u>	<u>(1,004.46)</u>
Total Expenditures	<u>5,336.24</u>	<u>4,009.13</u>	<u>\$ 9,600.00</u>	<u>\$ (5,590.87)</u>
Cash Receipts Over (Under) Expenditures	(2,931.24)	(430.13)		
Unencumbered Cash, Beginning	<u>37,339.44</u>	<u>34,408.20</u>		
Unencumbered Cash, Ending	<u>\$ 34,408.20</u>	<u>\$ 33,978.07</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Interest on Idle Funds	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ (20,000.00)
Food Sales	34,857.00	36,507.70	55,054.00	(18,546.30)
Miscellaneous	9,614.69	3,709.19	30,000.00	(26,290.81)
State Aid:				
State Food Assistance	1,376.77	1,494.66	1,608.00	(113.34)
Federal Aid:				
Child Nutrition Program	109,290.25	115,158.15	106,605.00	8,553.15
Operating Transfers:				
From Supplemental General	<u>77,000.00</u>	<u>86,000.00</u>	<u>75,000.00</u>	<u>11,000.00</u>
Total Cash Receipts	<u>232,138.71</u>	<u>242,869.70</u>	<u>\$ 288,267.00</u>	<u>\$ (45,397.30)</u>
Expenditures				
Operations & Maintenance:				
Salaries	4,440.00	4,440.00	4,595.00	(155.00)
Employee Benefits	344.10	851.30	952.00	(100.70)
Purchased Property Services	1,639.18	1,856.24	5,600.00	(3,743.76)
Heating	556.64	894.18	5,000.00	(4,105.82)
Electricity	8,862.25	8,685.65	20,000.00	(11,314.35)
Food Service Operation:				
Salaries	78,969.91	79,822.57	105,000.00	(25,177.43)
Employee Benefits	19,662.80	23,690.29	34,669.00	(10,978.71)
Food & Supplies	101,547.96	108,091.09	150,000.00	(41,908.91)
Property (Equip & Furn)	7,117.28	8,872.51	30,000.00	(21,127.49)
Other	<u>2,595.15</u>	<u>1,677.37</u>	<u>16,000.00</u>	<u>(14,322.63)</u>
Total Expenditures	<u>225,735.27</u>	<u>238,881.20</u>	<u>\$ 371,816.00</u>	<u>\$ (132,934.80)</u>
Cash Receipts Over (Under) Expenditures	6,403.44	3,988.50		
Unencumbered Cash, Beginning	<u>77,145.98</u>	<u>83,549.42</u>		
Unencumbered Cash, Ending	<u>\$ 83,549.42</u>	<u>\$ 87,537.92</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ (1,000.00)
Operating Transfers:				
From Supplemental General	15,000.00	0.00	0.00	0.00
Total Cash Receipts	15,000.00	0.00	\$ 1,000.00	\$ (1,000.00)
Expenditures				
Instructional Support Staff:				
Salaries	1,382.00	1,396.00	5,000.00	(3,604.00)
Employee Benefits	0.00	0.00	500.00	(500.00)
Purchased Professional Services	7,062.21	6,136.00	40,000.00	(33,864.00)
Supplies	1,109.82	171.23	4,000.00	(3,828.77)
Other	3,610.96	911.89	17,231.00	(16,319.11)
Total Expenditures	13,164.99	8,615.12	\$ 66,731.00	\$ (58,115.88)
Cash Receipts Over (Under) Expenditures	1,835.01	(8,615.12)		
Unencumbered Cash, Beginning	63,895.80	65,730.81		
Unencumbered Cash, Ending	\$ 65,730.81	\$ 57,115.69		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
PARENT EDUCATION PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 10,543.94	\$ 10,344.00	\$ 10,344.00	\$ 0.00
State Aid:				
Parent Education Aid	47,173.00	31,829.00	31,829.00	0.00
Operating Transfers:				
From General	<u>11,000.00</u>	<u>20,000.00</u>	<u>11,000.00</u>	<u>9,000.00</u>
Total Cash Receipts	<u>68,716.94</u>	<u>62,173.00</u>	<u>\$ 53,173.00</u>	<u>\$ 9,000.00</u>
Expenditures				
Student Support Services:				
Salaries	1,642.51	0.00	42,911.00	(42,911.00)
Employee Benefits	544.55	0.00	7,170.00	(7,170.00)
Purchased Professional Services	0.00	80.00	200.00	(120.00)
Other Purchased Services	2,426.02	2,446.55	1,600.00	846.55
Supplies	4,941.35	1,864.25	461.00	1,403.25
Property (Equip & Furn)	143.70	3,905.44	175.00	3,730.44
Instructional Support Staff:				
Salaries	36,708.16	37,688.43	0.00	37,688.43
Employee Benefits	<u>6,110.71</u>	<u>6,532.33</u>	<u>0.00</u>	<u>6,532.33</u>
Total Expenditures	<u>52,517.00</u>	<u>52,517.00</u>	<u>\$ 52,517.00</u>	<u>\$ 0.00</u>
Cash Receipts Over (Under) Expenditures	16,199.94	9,656.00		
Unencumbered Cash, Beginning	<u>(4,344.00)</u>	<u>11,855.94</u>		
Unencumbered Cash, Ending	<u>\$ 11,855.94</u>	<u>\$ 21,511.94</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ (10,000.00)
Operating Transfers:				
From General	354,677.00	380,912.32	296,233.00	84,679.32
From Supplemental General	<u>300,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cash Receipts	<u>654,677.00</u>	<u>380,912.32</u>	<u>\$ 306,233.00</u>	<u>\$ 74,679.32</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	115,088.24	88,393.14	97,393.00	(8,999.86)
Flow-thru	316,025.00	247,707.00	270,251.00	(22,544.00)
Student Support Services:				
Salaries	5,657.63	16,937.91	10,000.00	6,937.91
Employee Benefits	488.16	1,475.64	1,265.00	210.64
Vehicle Operating Services:				
Salaries	26,670.60	17,327.35	60,000.00	(42,672.65)
Employee Benefits	4,497.46	3,076.07	14,600.00	(11,523.93)
Other Purchased Services	967.00	1,577.00	3,000.00	(1,423.00)
Supplies	9,323.01	9,543.40	25,000.00	(15,456.60)
Equipment (Including Buses)	0.00	0.00	120,000.00	(120,000.00)
Vehicle & Maintenance Services:				
Purchased Property Services	2,742.85	1,485.30	15,000.00	(13,514.70)
Property (Equip & Furn)	<u>3,201.37</u>	<u>856.30</u>	<u>20,000.00</u>	<u>(19,143.70)</u>
Total Expenditures	<u>484,661.32</u>	<u>388,379.11</u>	<u>\$ 636,509.00</u>	<u>\$ (248,129.89)</u>
Cash Receipts Over (Under) Expenditures	170,015.68	(7,466.79)		
Unencumbered Cash, Beginning	<u>659,930.66</u>	<u>829,946.34</u>		
Unencumbered Cash, Ending	<u>\$ 829,946.34</u>	<u>\$ 822,479.55</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 9,433.34	\$ 2,293.00	\$ 50,000.00	\$ (47,707.00)
State Aid:				
Transportation State Aid	0.00	9,469.00	2,822.00	6,647.00
Operating Transfers:				
From General	103,769.16	0.00	0.00	0.00
From Supplemental General	285,000.00	410,000.00	30,000.00	380,000.00
Total Cash Receipts	<u>398,202.50</u>	<u>421,762.00</u>	<u>\$ 82,822.00</u>	<u>\$ 338,940.00</u>
Expenditures				
Instruction:				
Salaries	154,767.68	153,647.51	225,000.00	(71,352.49)
Employee Benefits	19,146.55	23,426.76	47,300.00	(23,873.24)
Purchased Professional Services	35,737.72	0.00	50,000.00	(50,000.00)
Supplies	40,950.51	33,227.41	345,312.00	(312,084.59)
Property (Equip & Furn)	42,671.81	4,508.47	150,000.00	(145,491.53)
Other	9,562.57	1,667.07	25,000.00	(23,332.93)
Operations & Maintenance:				
Salaries	4,900.00	5,100.00	5,100.00	0.00
Employee Benefits	858.24	977.82	1,092.00	(114.18)
Other Supplemental Services:				
Salaries	0.00	9,469.00	0.00	9,469.00
Total Expenditures	<u>308,595.08</u>	<u>232,024.04</u>	<u>\$ 848,804.00</u>	<u>\$ (616,779.96)</u>
Cash Receipts Over (Under) Expenditures	89,607.42	189,737.96		
Unencumbered Cash, Beginning	<u>669,424.91</u>	<u>759,032.33</u>		
Unencumbered Cash, Ending	<u>\$ 759,032.33</u>	<u>\$ 948,770.29</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 GIFTS AND GRANTS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Salaries	211.50	0.00
Employee Benefits	16.18	0.00
Supplies	233.00	63.98
Other Grant Expenses	<u>76.15</u>	<u>654.83</u>
Total Expenditures	<u>536.83</u>	<u>718.81</u>
Cash Receipts Over (Under) Expenditures	(536.83)	(718.81)
Unencumbered Cash, Beginning	<u>12,138.05</u>	<u>11,601.22</u>
Unencumbered Cash, Ending	<u><u>\$ 11,601.22</u></u>	<u><u>\$ 10,882.41</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 KPERS SPECIAL RETIREMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid:				
KPERS	\$ 173,734.29	\$ 152,025.48	\$ 164,924.00	\$ (12,898.52)
Total Cash Receipts	<u>173,734.29</u>	<u>152,025.48</u>	<u>\$ 164,924.00</u>	<u>\$ (12,898.52)</u>
Expenditures				
Instruction:				
Employee Benefits	111,207.32	97,311.48	105,568.00	(8,256.52)
Student Support Services:				
Employee Benefits	9,451.15	8,270.00	8,972.00	(702.00)
Instructional Support Staff:				
Employee Benefits	4,169.62	3,649.00	3,958.00	(309.00)
General Administration:				
Employee Benefits	9,381.65	8,209.00	8,906.00	(697.00)
School Administration:				
Employee Benefits	17,373.43	15,203.00	16,492.00	(1,289.00)
Other Supplemental Services:				
Employee Benefits	6,949.37	6,081.00	6,597.00	(516.00)
Operations & Maintenance:				
Employee Benefits	8,686.71	7,601.00	8,246.00	(645.00)
Student Transportation Services:				
Employee Benefits	2,171.68	1,900.00	2,062.00	(162.00)
Food Service:				
Employee Benefits	<u>4,343.36</u>	<u>3,801.00</u>	<u>4,123.00</u>	<u>(322.00)</u>
Total Expenditures	<u>173,734.29</u>	<u>152,025.48</u>	<u>\$ 164,924.00</u>	<u>\$ (12,898.52)</u>
Cash Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Operating Transfers:		
From General	\$ 0.00	\$ 40,000.00
Total Cash Receipts	<u>0.00</u>	<u>40,000.00</u>
Expenditures		
Instruction:		
Salaries	0.00	18,952.50
Employee Benefits	<u>0.00</u>	<u>1,475.73</u>
Total Expenditures	<u>0.00</u>	<u>20,428.23</u>
Cash Receipts Over (Under) Expenditures	0.00	19,571.77
Unencumbered Cash, Beginning	<u>80,852.76</u>	<u>80,852.76</u>
Unencumbered Cash, Ending	<u>\$ 80,852.76</u>	<u>\$ 100,424.53</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 TEXTBOOK RENTAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Local Sources:		
Rental Fees	\$ 8,012.65	\$ 6,891.25
Operating Transfers:		
From Supplemental General	<u>5,000.00</u>	<u>0.00</u>
Total Cash Receipts	<u>13,012.65</u>	<u>6,891.25</u>
Expenditures		
Instruction:		
Supplies	<u>3,419.58</u>	<u>3,070.55</u>
Total Expenditures	<u>3,419.58</u>	<u>3,070.55</u>
Cash Receipts Over (Under) Expenditures	9,593.07	3,820.70
Unencumbered Cash, Beginning	<u>78,630.83</u>	<u>88,223.90</u>
Unencumbered Cash, Ending	<u><u>\$ 88,223.90</u></u>	<u><u>\$ 92,044.60</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 69,246.70	\$ 73,081.08	\$ 72,780.00	\$ 301.08
Delinquent Tax	946.93	1,078.00	714.00	364.00
Motor Veh./16-20M Veh. Tax	6,188.62	6,033.81	5,026.00	1,007.81
Recreational Vehicle Tax	126.76	116.66	91.00	25.66
US Wildlife	13.00	5.00	0.00	5.00
Local Sources:				
Other Revenue from Local Sources	0.00	0.00	4,000.00	(4,000.00)
Total Cash Receipts	<u>76,522.01</u>	<u>80,314.55</u>	<u>\$ 82,611.00</u>	<u>\$ (2,296.45)</u>
Expenditures				
Community Service Operations	<u>78,000.00</u>	<u>80,000.00</u>	<u>80,000.00</u>	<u>0.00</u>
Total Expenditures	<u>78,000.00</u>	<u>80,000.00</u>	<u>\$ 80,000.00</u>	<u>\$ 0.00</u>
Cash Receipts Over (Under) Expenditures	(1,477.99)	314.55		
Unencumbered Cash, Beginning	<u>3,158.43</u>	<u>1,680.44</u>		
Unencumbered Cash, Ending	<u>\$ 1,680.44</u>	<u>\$ 1,994.99</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 RECREATION COMMISSION EMPLOYEE BENEFIT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Delinquent Tax	\$ 33.04	\$ 18.07	\$ 0.00	\$ 18.07
Local Sources:				
Other Revenue from Local Sources	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>(200.00)</u>
Total Cash Receipts	<u>33.04</u>	<u>18.07</u>	<u>\$ 200.00</u>	<u>\$ (181.93)</u>
Expenditures				
Community Service Operations	<u>33.04</u>	<u>18.07</u>	<u>200.00</u>	<u>(181.93)</u>
Total Expenditures	<u>33.04</u>	<u>18.07</u>	<u>\$ 200.00</u>	<u>\$ (181.93)</u>
Cash Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 TITLE I FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 80,403.00	\$ 79,557.00
Total Cash Receipts	<u>80,403.00</u>	<u>79,557.00</u>
Expenditures		
Instruction:		
Salaries	70,754.82	59,618.26
Employee Benefits	9,216.33	8,056.22
Purchased Professional Services	0.00	351.00
Supplies	431.85	5,797.29
Property (Equip & Furn)	<u>0.00</u>	<u>5,734.23</u>
Total Expenditures	<u>80,403.00</u>	<u>79,557.00</u>
Cash Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 TITLE II FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ 0.00	\$ 390.00
Federal Aid:		
Other Federal Grants Thru State	<u>17,552.00</u>	<u>17,351.00</u>
Total Cash Receipts	<u>17,552.00</u>	<u>17,741.00</u>
Expenditures		
Instruction:		
Salaries	445.00	0.00
Other Purchased Services	0.00	1,379.12
Supplies	7,413.86	7,121.38
Other	1,955.00	1,913.00
Instructional Support Staff:		
Purchased Professional Services	<u>7,738.14</u>	<u>6,937.50</u>
Total Expenditures	<u>17,552.00</u>	<u>17,351.00</u>
Cash Receipts Over (Under) Expenditures	0.00	390.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 390.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 TITLE II-D FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 25,500.00	\$ 0.00
Total Cash Receipts	<u>25,500.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Salaries	19,990.49	0.00
Employee Benefits	1,653.38	0.00
Purchased Property Services	411.63	0.00
Supplies	1,092.00	0.00
Instructional Support Staff:		
Purchased Professional Services	<u>2,352.50</u>	<u>0.00</u>
Total Expenditures	<u>25,500.00</u>	<u>0.00</u>
Cash Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 TITLE III REAP PROGRAM FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Federal Aid:		
US Department of Education	\$ 12,701.00	\$ 11,844.00
Total Cash Receipts	<u>12,701.00</u>	<u>11,844.00</u>
Expenditures		
Instruction:		
Supplies	<u>12,701.00</u>	<u>11,844.00</u>
Total Expenditures	<u>12,701.00</u>	<u>11,844.00</u>
Cash Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 21ST CENTURY FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ 1,087.50	\$ 1,715.00
Federal Aid:		
Other Federal Grants Thru State	<u>56,319.00</u>	<u>86,911.00</u>
Total Cash Receipts	<u>57,406.50</u>	<u>88,626.00</u>
Expenditures		
Instruction:		
Salaries	56,495.66	61,422.51
Employee Benefits	4,820.62	5,337.91
Supplies	4,922.31	12,220.64
Other	572.00	0.00
Student Support Services:		
Purchased Professional Services	<u>4,143.10</u>	<u>7,642.88</u>
Total Expenditures	<u>70,953.69</u>	<u>86,623.94</u>
Cash Receipts Over (Under) Expenditures	(13,547.19)	2,002.06
Unencumbered Cash, Beginning	<u>13,547.19</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 2,002.06</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 21ST CENTURY SUPPLEMENTAL GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ 348.20	\$ 0.00
Federal Aid:		
Other Federal Grants Thru State	<u>75,386.00</u>	<u>60,500.00</u>
Total Cash Receipts	<u>75,734.20</u>	<u>60,500.00</u>
Expenditures		
Instruction:		
Salaries	8,027.36	0.00
Employee Benefits	605.97	0.00
Supplies	58,775.14	5,166.41
Student Support Services:		
Purchased Professional Services	<u>8,325.73</u>	<u>3,888.65</u>
Total Expenditures	<u>75,734.20</u>	<u>9,055.06</u>
Cash Receipts Over (Under) Expenditures	0.00	51,444.94
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 51,444.94</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 CAREER AND TECH ED FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ 0.00	\$ 254.40
Federal Aid:		
Other Federal Grants Thru State	<u>987.00</u>	<u>75,000.00</u>
Total Cash Receipts	<u>987.00</u>	<u>75,254.40</u>
Expenditures		
Instruction:		
Salaries	0.00	22,990.00
Other Purchased Services	0.00	3,164.04
Supplies	0.00	21,619.20
Property (Equip & Furn)	0.00	19,043.54
Other	0.00	3,750.00
Instructional Support Staff:		
Purchased Professional Services	<u>987.00</u>	<u>4,687.62</u>
Total Expenditures	<u>987.00</u>	<u>75,254.40</u>
Cash Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 KDHE BULLYING PREVENTION FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
State Aid:		
Grant	\$ 2,000.00	\$ 3,000.00
Total Cash Receipts	<u>2,000.00</u>	<u>3,000.00</u>
Expenditures		
Instructional Support Staff:		
Purchased Professional Services	650.00	177.00
Supplies	<u>159.56</u>	<u>0.00</u>
Total Expenditures	<u>809.56</u>	<u>177.00</u>
Cash Receipts Over (Under) Expenditures	1,190.44	2,823.00
Unencumbered Cash, Beginning	<u>159.56</u>	<u>1,350.00</u>
Unencumbered Cash, Ending	<u>\$ 1,350.00</u>	<u>\$ 4,173.00</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 210,970.37	\$ 217,659.98	\$ 216,861.00	\$ 798.98
Delinquent Tax	3,688.33	3,669.35	2,158.00	1,511.35
Motor Veh./16-20M Veh. Tax	25,358.51	22,984.88	17,605.00	5,379.88
Recreational Vehicle Tax	519.61	448.63	320.00	128.63
US Wildlife	52.00	22.00	0.00	22.00
State Aid:				
State Aid	68,988.00	53,471.00	55,270.00	(1,799.00)
Total Cash Receipts	<u>309,576.82</u>	<u>298,255.84</u>	<u>\$ 292,214.00</u>	<u>\$ 6,041.84</u>
Expenditures				
Interest	53,583.20	32,062.50	32,063.00	(0.50)
Principal	<u>260,000.00</u>	<u>265,000.00</u>	<u>265,000.00</u>	<u>0.00</u>
Total Expenditures	<u>313,583.20</u>	<u>297,062.50</u>	<u>\$ 297,063.00</u>	<u>\$ (0.50)</u>
Cash Receipts Over (Under) Expenditures	(4,006.38)	1,193.34		
Unencumbered Cash, Beginning	<u>550,336.55</u>	<u>546,330.17</u>		
Unencumbered Cash, Ending	<u>\$ 546,330.17</u>	<u>\$ 547,523.51</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 LEIGH POST SCHOLARSHIP
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Interest on Idle Funds	\$ 26.89	\$ 0.00
Total Cash Receipts	<u>26.89</u>	<u>0.00</u>
Expenditures		
Scholarships	<u>715.18</u>	<u>0.00</u>
Total Expenditures	<u>715.18</u>	<u>0.00</u>
Cash Receipts Over (Under) Expenditures	(688.29)	0.00
Unencumbered Cash, Beginning	<u>688.29</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2013

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Stafford Middle/High School:				
Class of 2012	\$ 296.34	\$ 0.00	\$ 296.34	\$ 0.00
Class of 2013	1,883.94	889.35	2,255.10	518.19
Class of 2014	3,835.05	3,670.29	4,489.97	3,015.37
Class of 2015	2,071.40	3,261.45	572.00	4,760.85
Class of 2016	2.75	2,174.16	515.00	1,661.91
Tech Club	2,183.85	0.00	0.00	2,183.85
Charter School	21,306.81	16,791.77	13,156.06	24,942.52
Cheerleaders-HS	347.34	2,650.79	2,343.74	654.39
Cheerleaders-MS	439.65	1,985.27	1,390.65	1,034.27
FFA	5,098.48	7,801.39	6,294.15	6,605.72
FCCLA	346.45	563.99	334.00	576.44
Music Club	1,824.16	3,131.15	3,183.14	1,772.17
STUCO-HS	4,018.89	3,387.16	3,988.27	3,417.78
History Club	379.78	0.00	185.83	193.95
National Honor Society	672.12	880.67	818.51	734.28
Total Stafford Middle/High School	<u>44,707.01</u>	<u>47,187.44</u>	<u>39,822.76</u>	<u>52,071.69</u>
Stafford Elementary School:				
STUCO-MS	<u>813.89</u>	<u>432.75</u>	<u>569.80</u>	<u>676.84</u>
Total Stafford Elementary School	<u>813.89</u>	<u>432.75</u>	<u>569.80</u>	<u>676.84</u>
Total Agency Funds	<u>\$ 45,520.90</u>	<u>\$ 47,620.19</u>	<u>\$ 40,392.56</u>	<u>\$ 52,748.53</u>

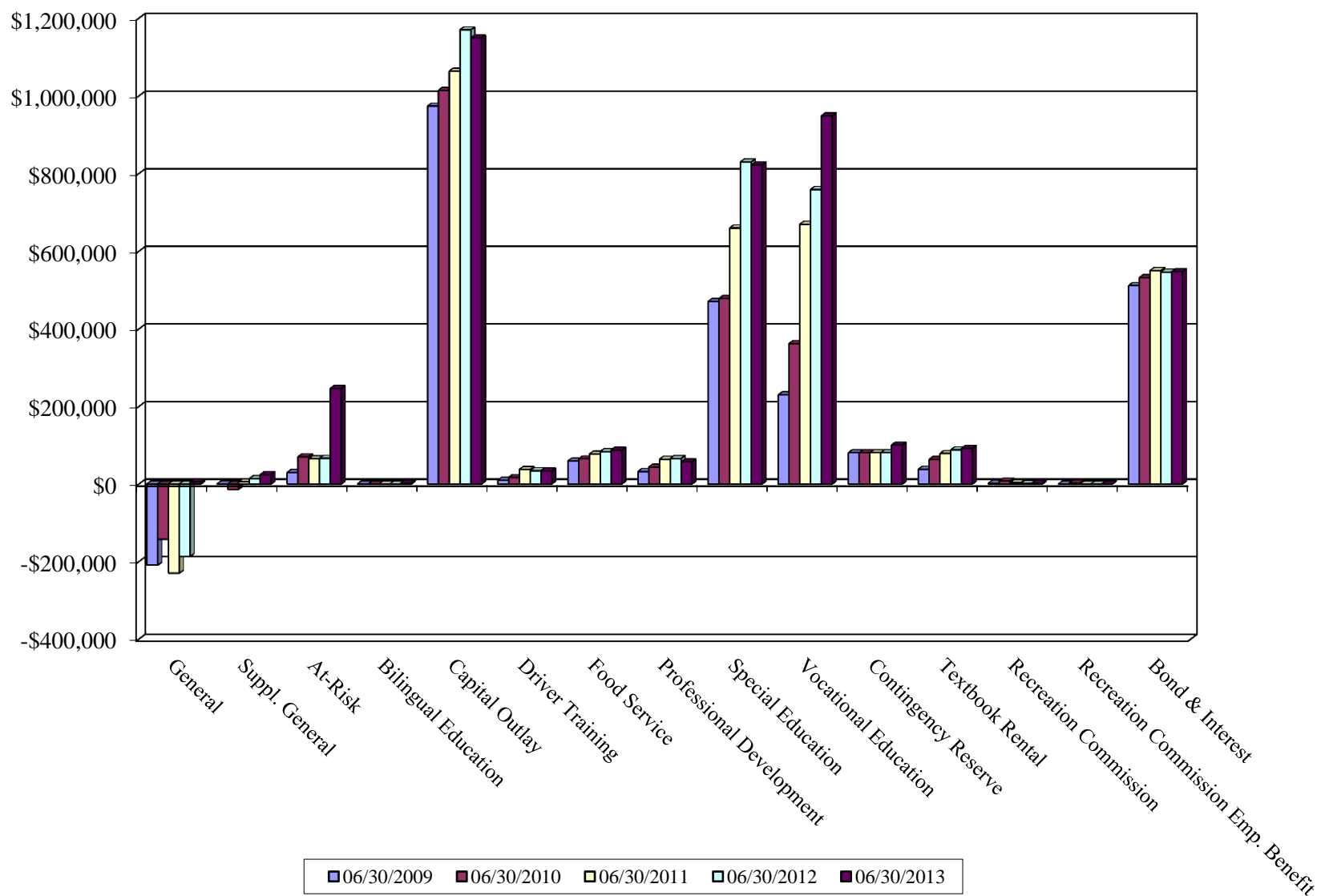
UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2013

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
District Activity Funds:			
Stafford Middle/High School:			
Athletics	\$ 5,720.12	\$ 0.00	\$ 22,820.59
Concessions	0.00	0.00	14,141.39
Industrial Arts	692.88	0.00	1,147.57
Vocational Agriculture	919.80	0.00	58.75
Home Economics RA	0.00	0.00	176.25
Interest	0.00	0.00	10.23
Sales Tax	13.75	0.00	3,380.82
Forensics	2,040.77	0.00	1,806.46
Graduate Gift to School	443.94	0.00	0.00
Staff Pop/Student Award	49.21	0.00	0.00
Scholars Bowl Tournament	264.06	0.00	0.00
HS Scholars Bowl	0.00	0.00	145.00
Drama	1,282.23	0.00	0.00
Library	0.00	0.00	25.00
Technology Prep	3,853.30	0.00	0.00
Grant Account	1,500.00	0.00	1,644.00
Yearbook	0.00	0.00	13,379.85
	<u>16,780.06</u>	<u>0.00</u>	<u>58,735.91</u>
Total Stafford Middle/High School			
Stafford Elementary School:			
Activity Tickets	0.00	0.00	387.00
Student Fund	1,368.85	0.00	8,846.63
Music Supplies	0.00	0.00	0.00
STARS Fundraiser	61.08	0.00	5,581.25
Sales Tax	24.29	0.00	0.00
Interest	0.00	0.00	15.69
OWLS Grant	360.61	0.00	0.00
Comm. Dental Health Fund	590.58	0.00	0.00
Wolf Creek 2007 Grant for Excellence	912.16	0.00	0.00
South Central Comm. Foundation Grant	44.46	0.00	0.00
Crisis Bag Grant-GBCF	51.30	0.00	0.00
BCBS Grants	0.00	0.00	1,000.00
Reading Counts Grant	546.67	0.00	0.00
Golden Belt Grants	68.00	0.00	200.00
YSA Running Grant	0.00	0.00	985.00
	<u>4,028.00</u>	<u>0.00</u>	<u>17,015.57</u>
Total Stafford Elementary School			
Total District Activity Funds	<u>\$ 20,808.06</u>	<u>\$ 0.00</u>	<u>\$ 75,751.48</u>

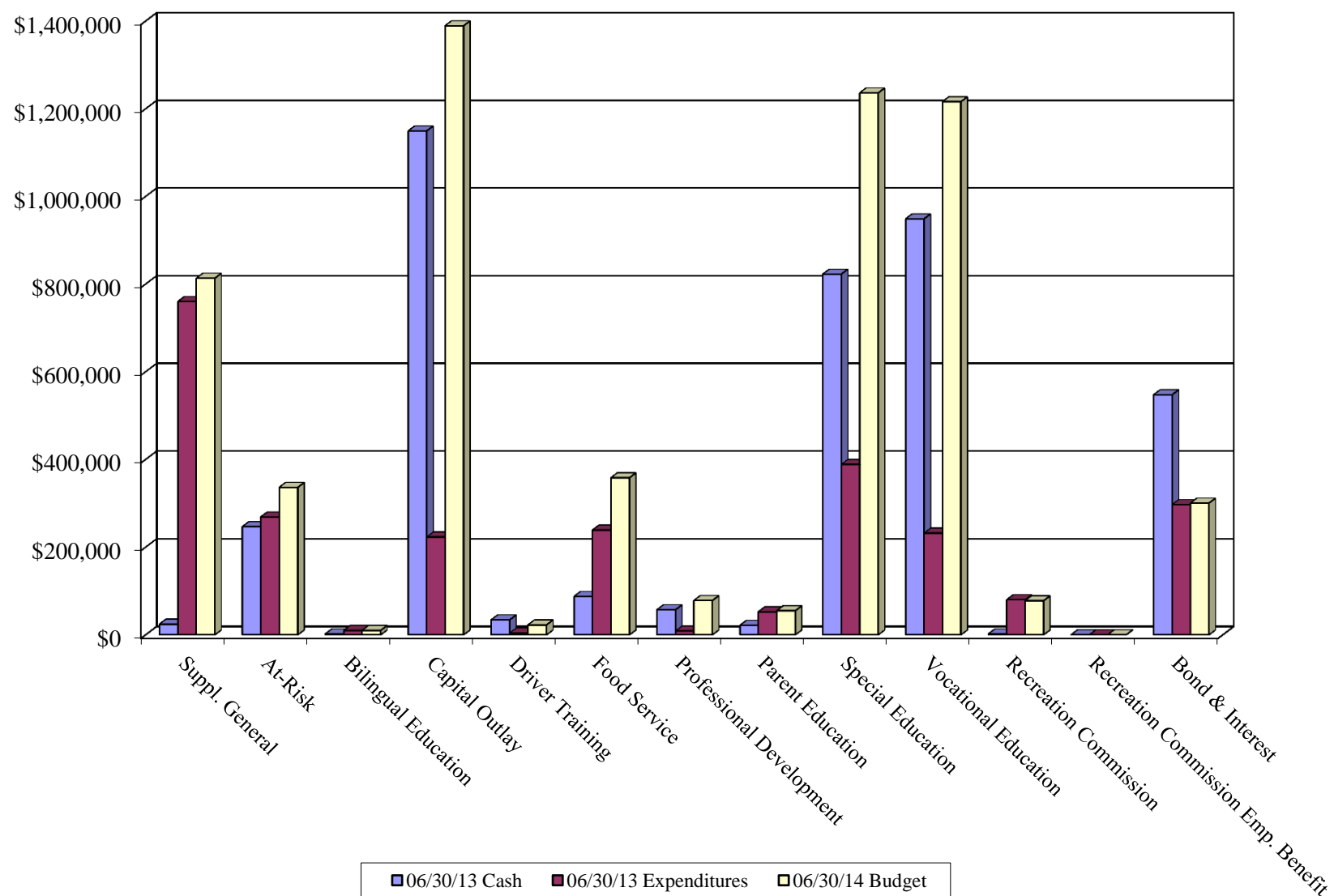
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 22,854.10	\$ 5,686.61	\$ 0.00	\$ 5,686.61
14,141.39	0.00	0.00	0.00
408.82	1,431.63	0.00	1,431.63
0.00	978.55	0.00	978.55
176.25	0.00	0.00	0.00
0.00	10.23	0.00	10.23
3,350.30	44.27	0.00	44.27
2,450.92	1,396.31	0.00	1,396.31
0.00	443.94	0.00	443.94
0.00	49.21	0.00	49.21
48.60	215.46	0.00	215.46
145.00	0.00	0.00	0.00
0.00	1,282.23	0.00	1,282.23
0.00	25.00	0.00	25.00
355.26	3,498.04	0.00	3,498.04
1,644.00	1,500.00	0.00	1,500.00
13,379.85	0.00	0.00	0.00
<u>58,954.49</u>	<u>16,561.48</u>	<u>0.00</u>	<u>16,561.48</u>
387.00	0.00	0.00	0.00
8,525.48	1,690.00	0.00	1,690.00
0.00	0.00	0.00	0.00
5,265.45	376.88	0.00	376.88
0.00	24.29	0.00	24.29
15.69	0.00	0.00	0.00
66.44	294.17	0.00	294.17
0.00	590.58	0.00	590.58
0.00	912.16	0.00	912.16
27.84	16.62	0.00	16.62
0.00	51.30	0.00	51.30
633.48	366.52	0.00	366.52
0.00	546.67	0.00	546.67
0.00	268.00	0.00	268.00
722.68	262.32	0.00	262.32
<u>15,644.06</u>	<u>5,399.51</u>	<u>0.00</u>	<u>5,399.51</u>
<u>\$ 74,598.55</u>	<u>\$ 21,960.99</u>	<u>\$ 0.00</u>	<u>\$ 21,960.99</u>

SUPPLEMENTARY INFORMATION

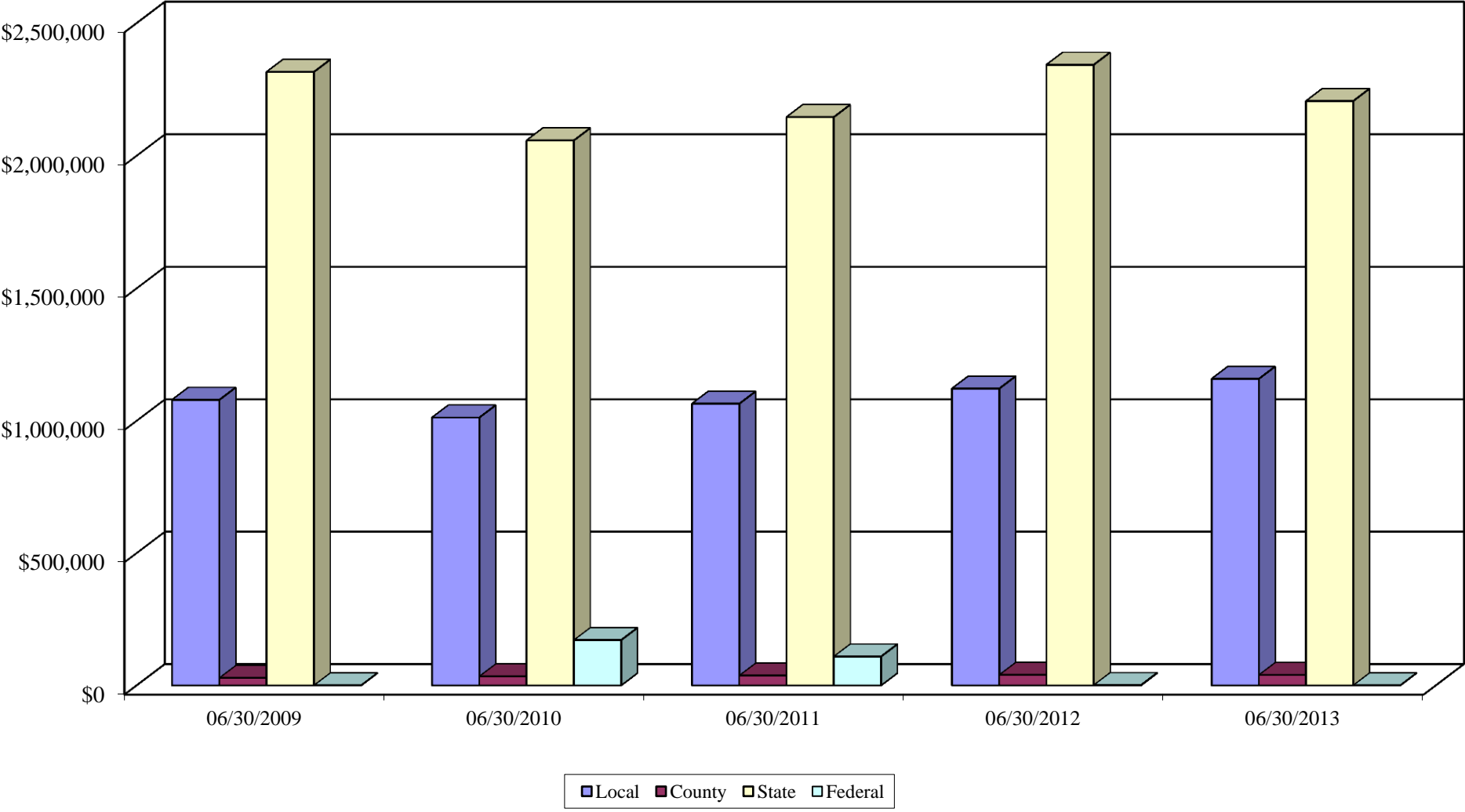
Unified School District No. 349
Stafford, Kansas
Unencumbered Cash Balances - Selected Funds



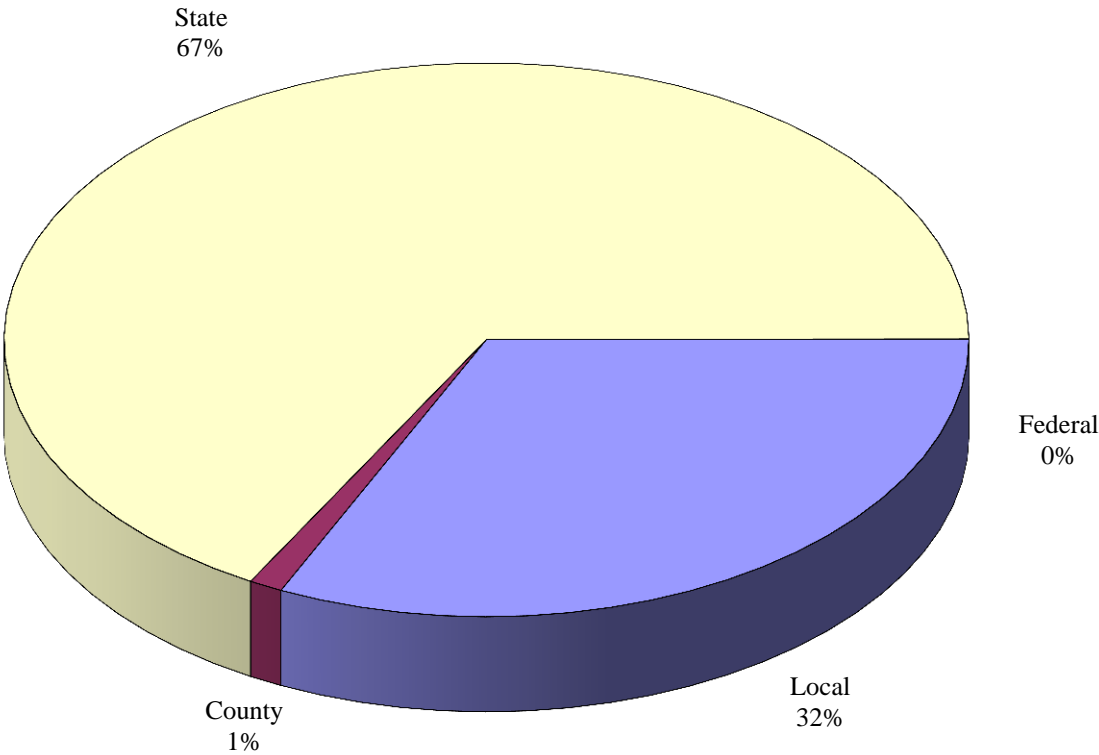
Unified School District No. 349
Stafford, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Revenues

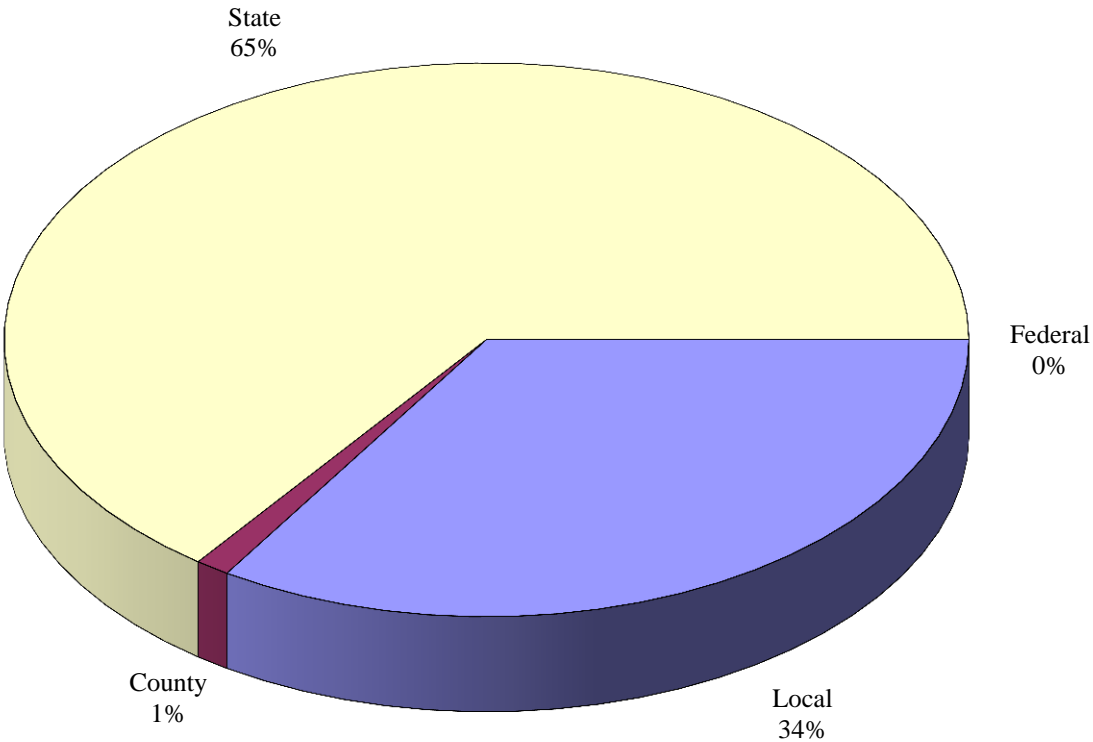


Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Revenues



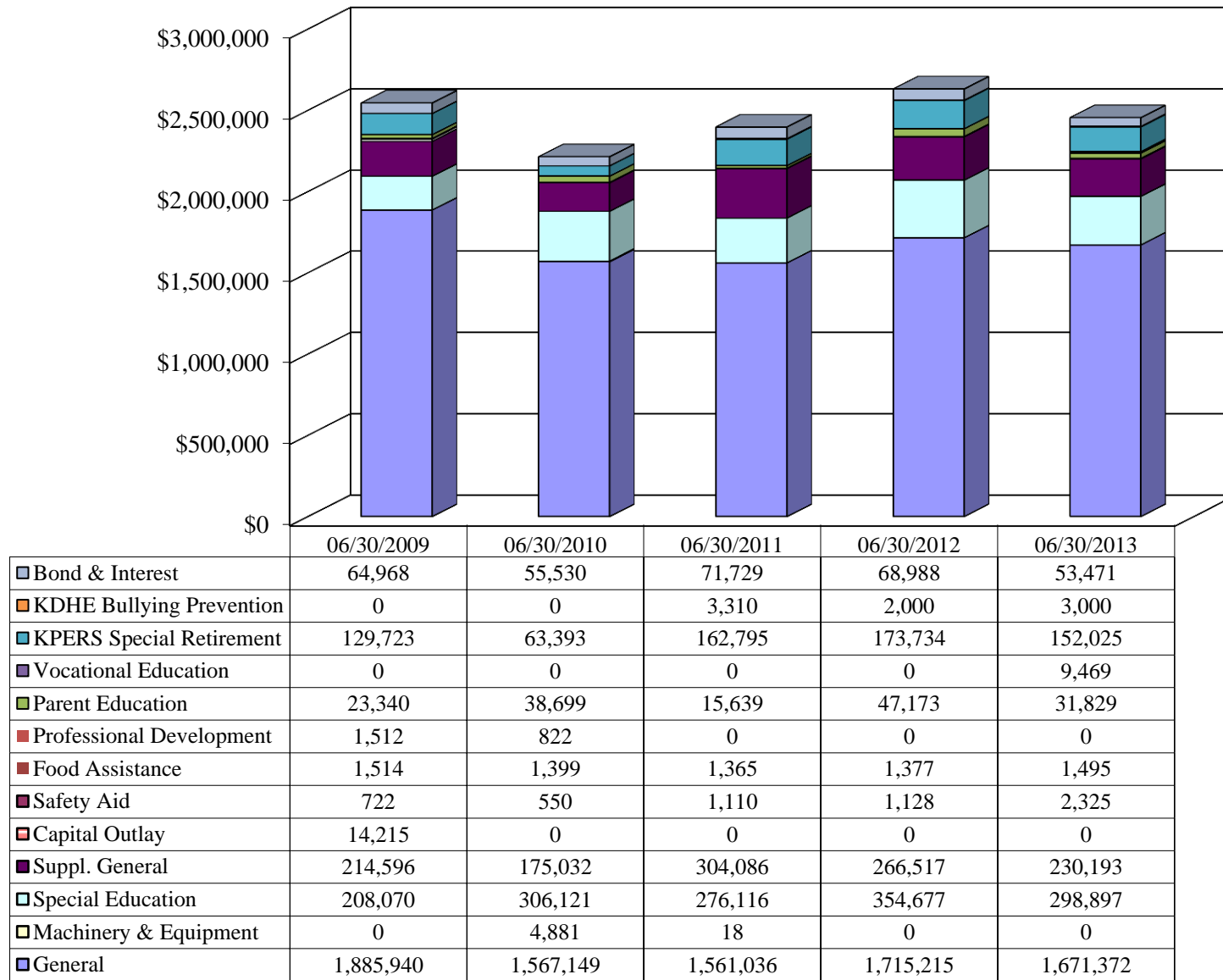
06/30/2012

Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Revenues

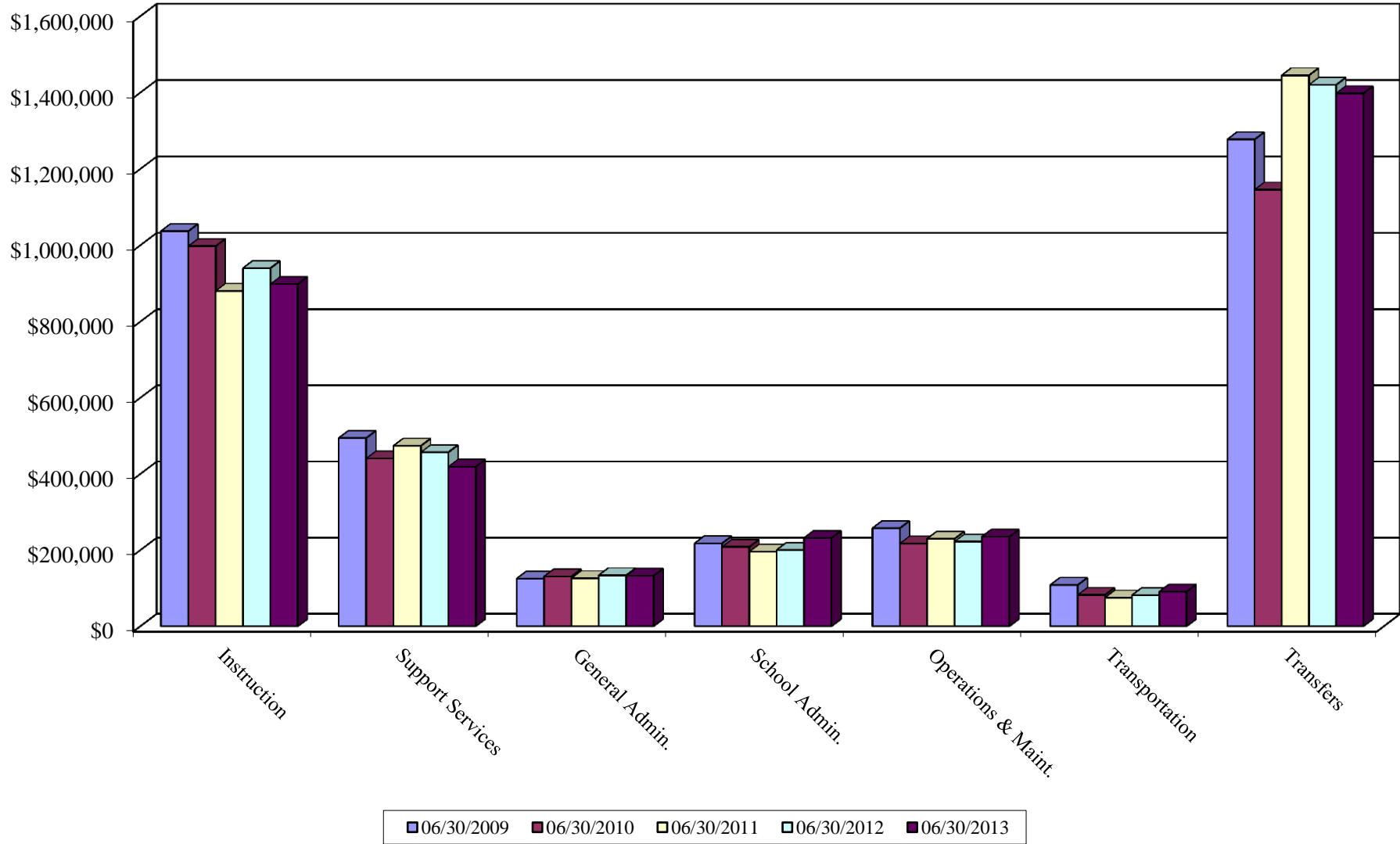


06/30/2013

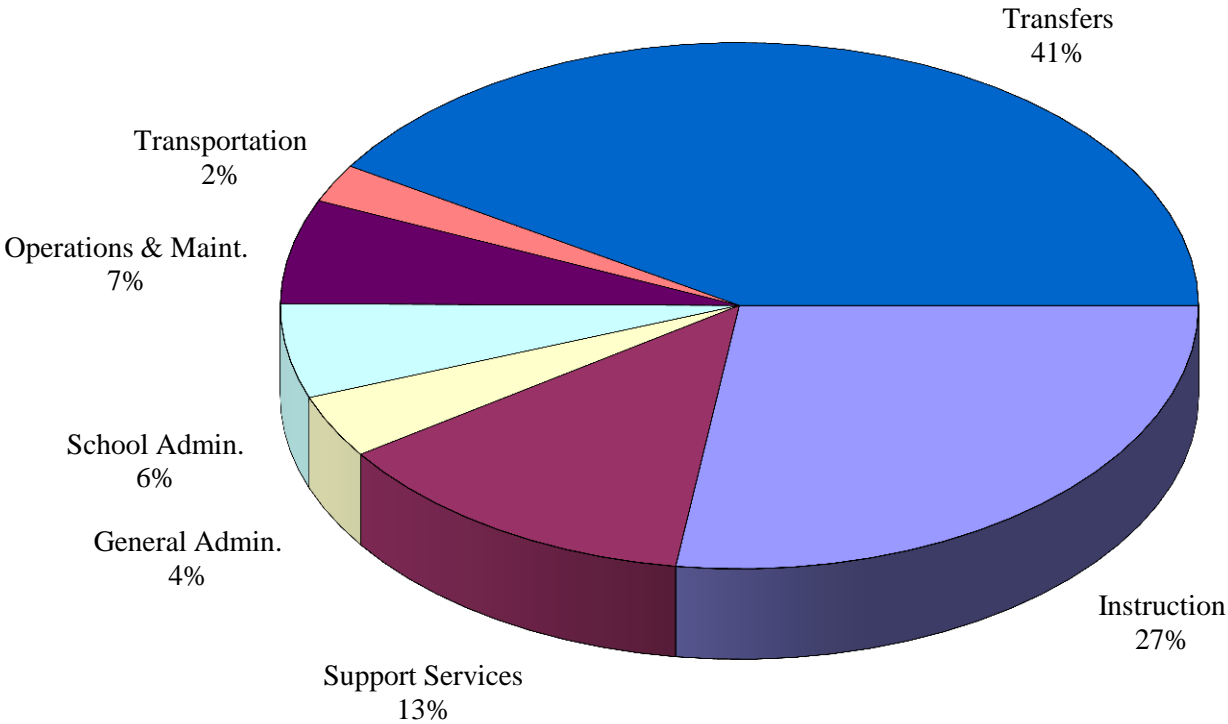
**Unified School District No. 349
Stafford, Kansas
State Aid**



**Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures**

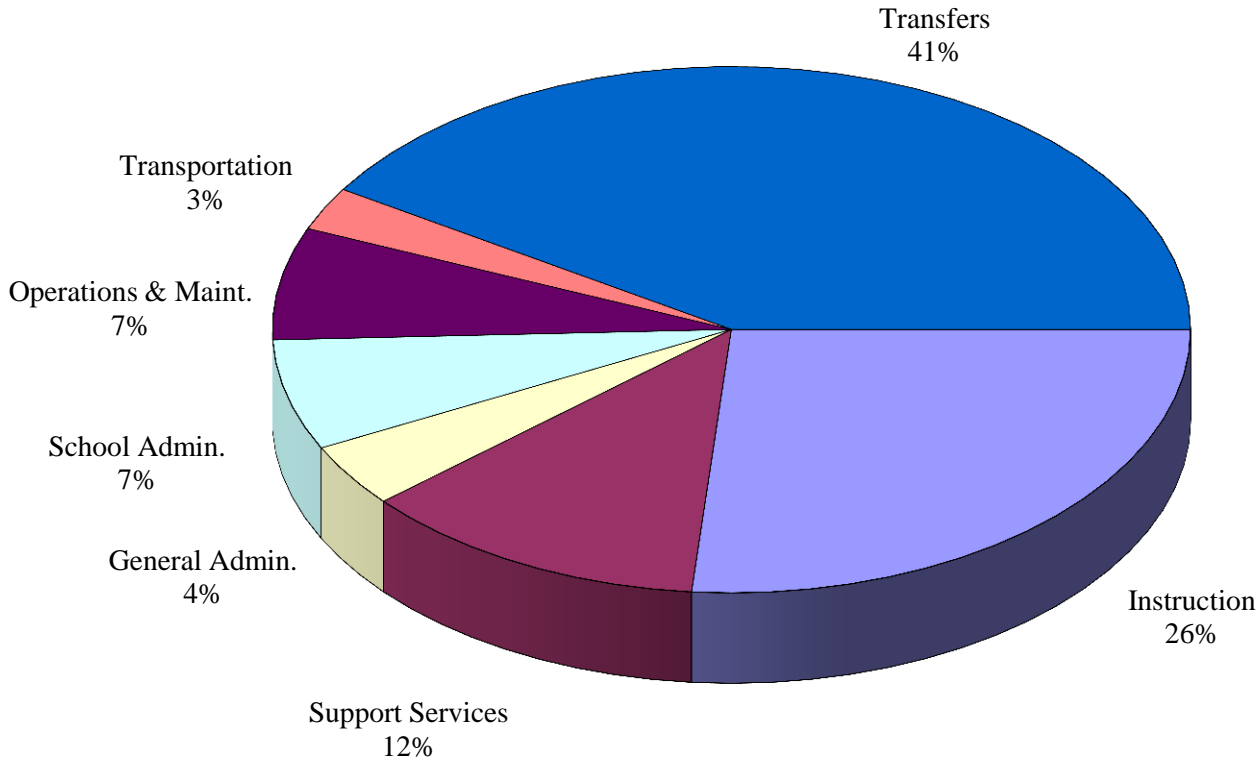


Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures



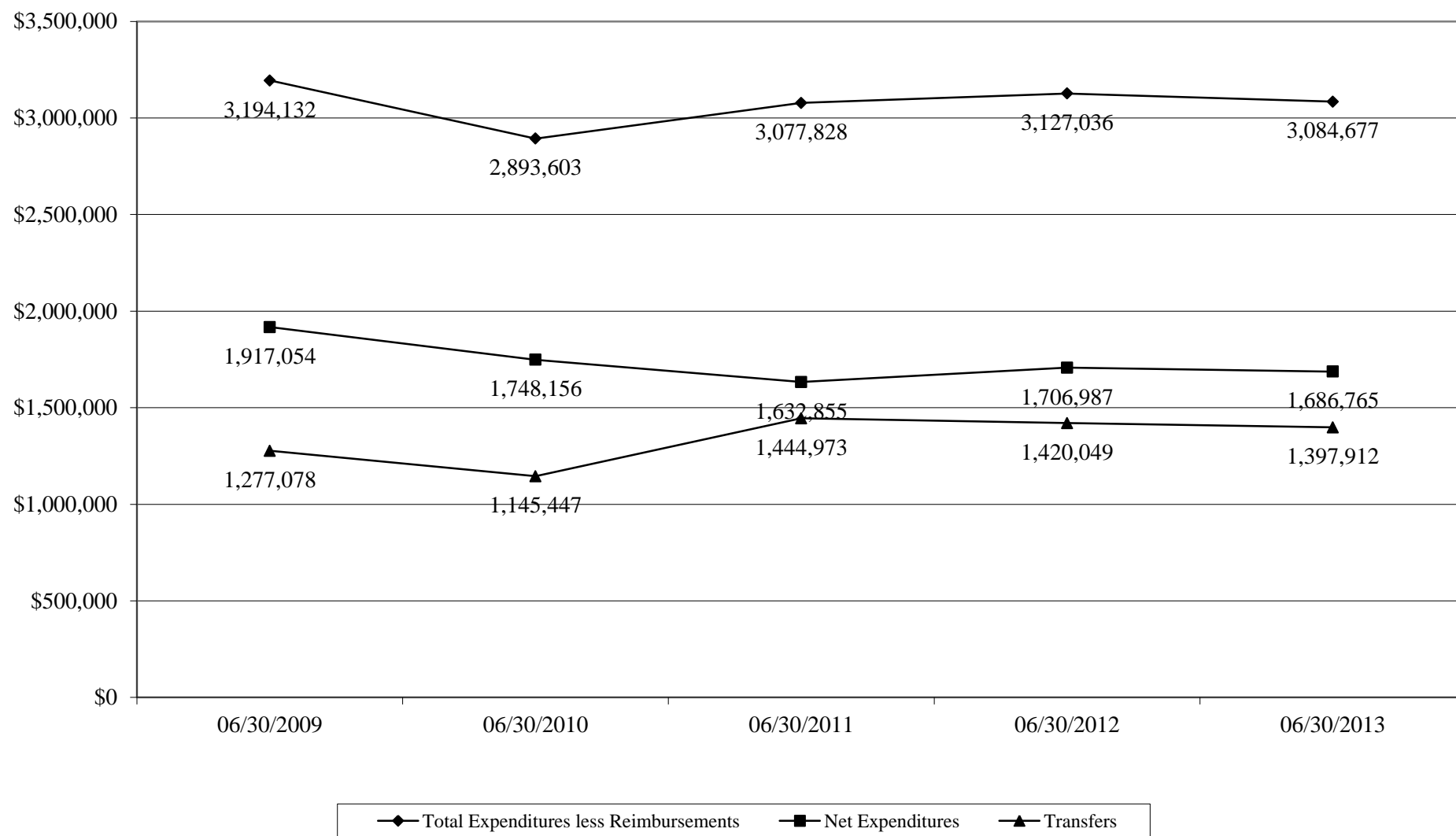
06/30/2012

Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures

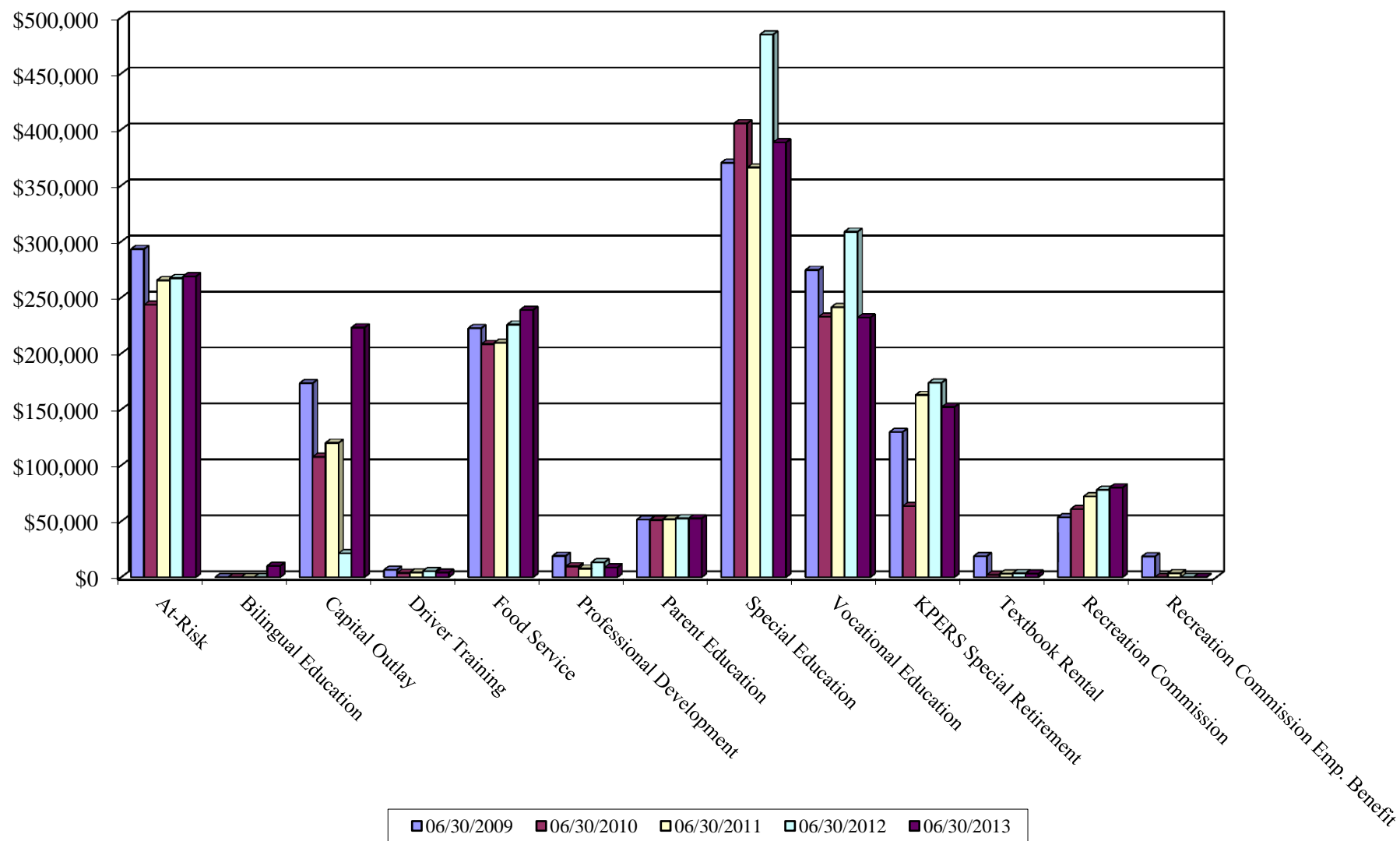


06/30/2013

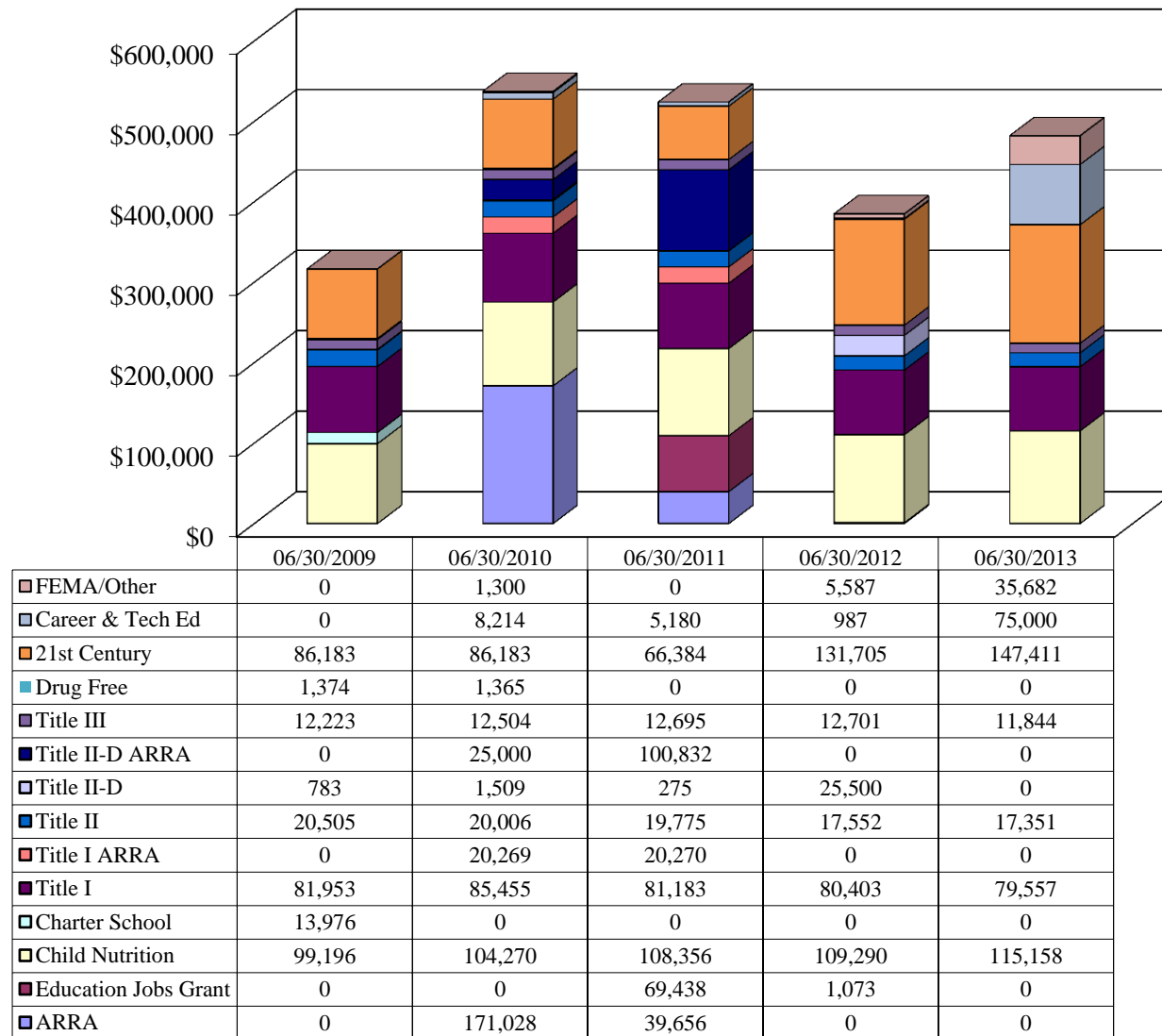
Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures



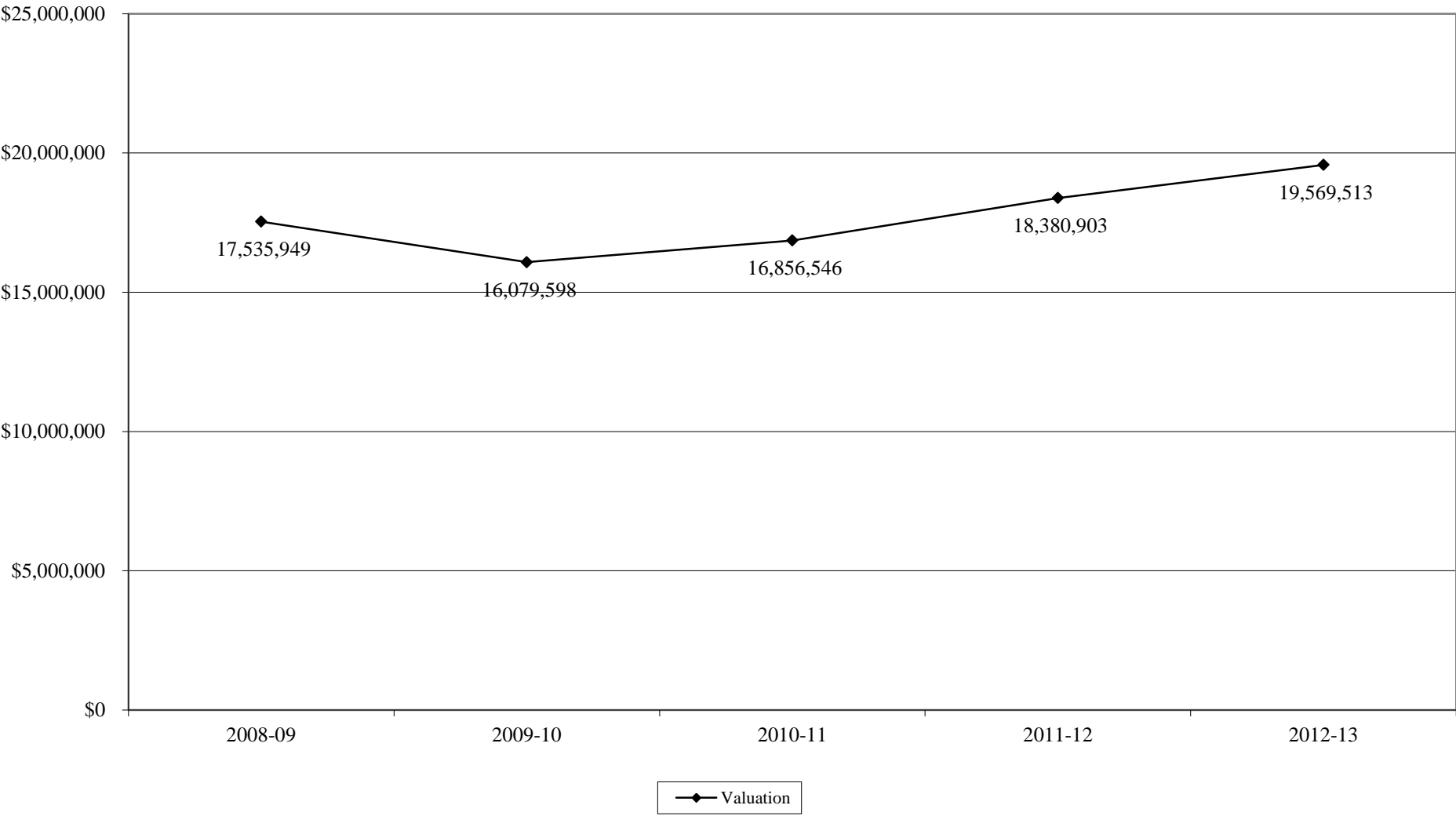
Unified School District No. 349
Stafford, Kansas
Special Revenue Fund Expenditures - Selected Funds



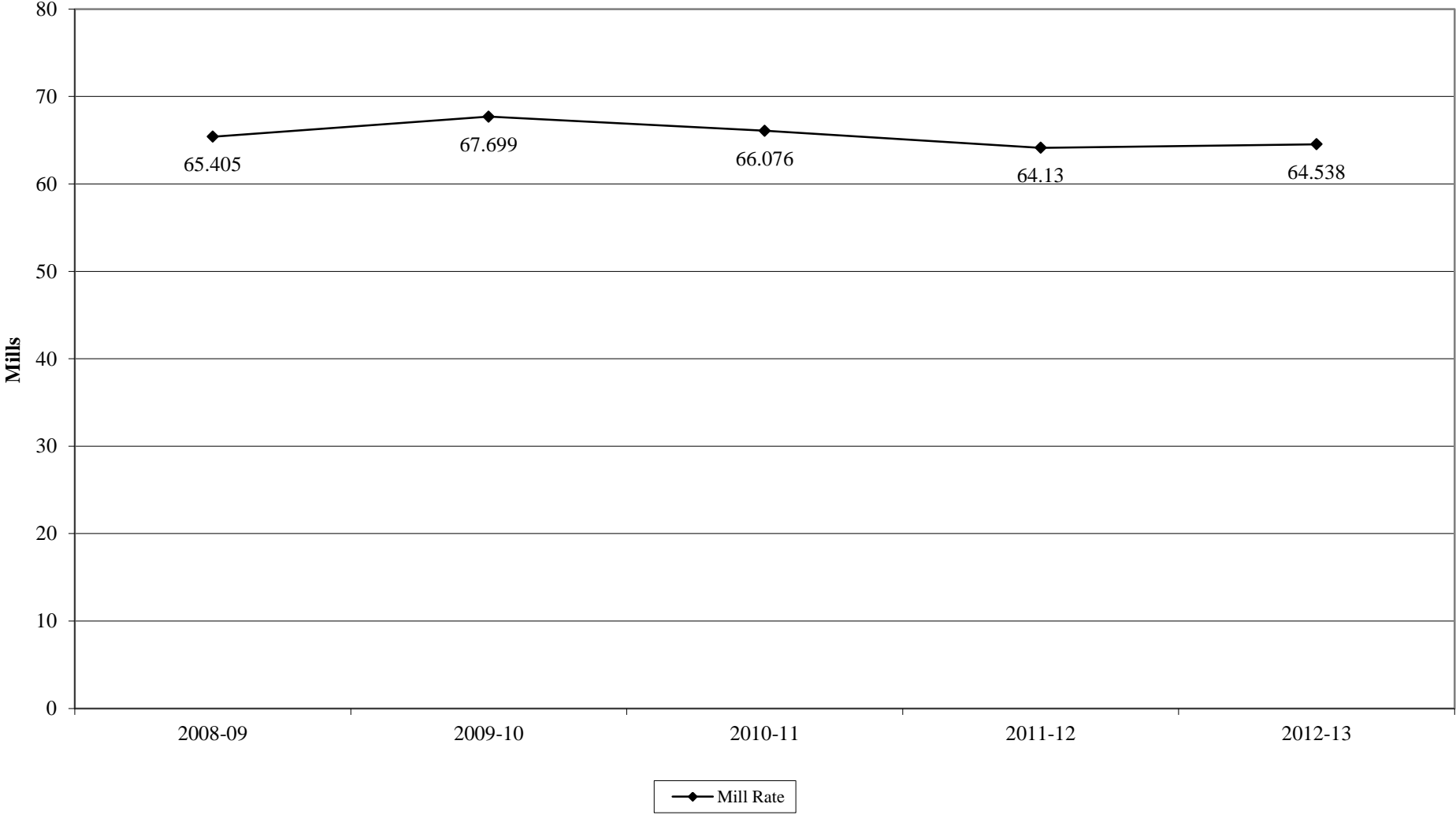
Unified School District No. 349
Stafford, Kansas
Federal Aid



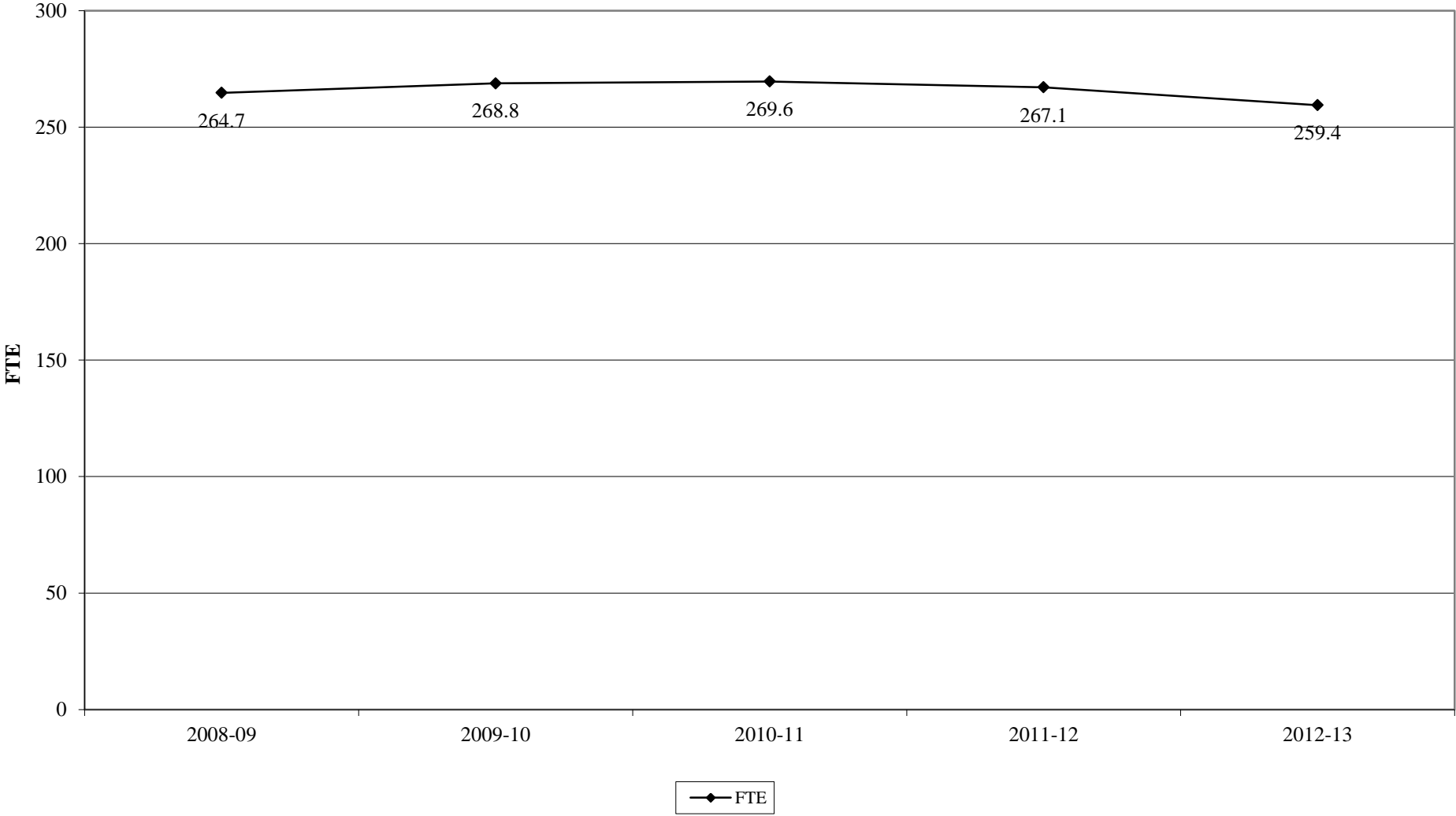
Unified School District No. 349
Stafford, Kansas
Valuation



Unified School District No. 349
Stafford, Kansas
Mill Rate



Unified School District No. 349
Stafford, Kansas
FTE



Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund
Expenditures per Pupil

